

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wes-Del Community Schools (1885)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$356,272	\$366,725	\$406,352	\$395,078	2.62%	-2.77%
Non - Certified Salaries	120	\$163,176	\$171,955	\$155,778	\$157,935	-0.81%	1.38%
Group Health Insurance	222	\$94,120	\$46,827	\$95,898	\$103,039	2.29%	7.45%
Teacher Retirement Fund, After 7-1-95	216	\$30,816	\$30,944	\$31,531	\$30,518	-0.24%	-3.21%
Social Security Certified	212	\$26,398	\$27,249	\$29,300	\$29,438	2.76%	0.47%
Public Employees Retirement Fund	214	\$14,629	\$17,786	\$17,126	\$17,823	5.06%	4.07%
Social Security Noncertified	211	\$11,349	\$12,729	\$10,971	\$11,389	0.09%	3.81%
Other Employee Benefits	241 - 290	\$8,497	\$10,253	\$11,460	\$10,004	4.17%	-12.71%
Pupil Services	313	\$3,000	\$1,950	\$0	\$9,866	34.67%	NA
Stipends	131	\$519	\$8,863	\$2,425	\$5,626	81.45%	132.00%
Travel	580	\$2,488	\$3,410	\$2,871	\$2,789	2.90%	-2.86%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,340	\$2,338	\$2,521	\$2,342	0.02%	-7.11%
Operational Supplies	611	\$2,723	\$4,101	\$1,091	\$2,101	-6.28%	92.50%
Water and Sewage	411	\$952	\$1,607	\$1,290	\$1,239	6.79%	-3.98%
Workers Compensation Insurance	225	\$1,900	\$1,762	\$0	\$550	-26.65%	NA
Advertising	540	\$0	\$411	\$0	\$206	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$440	\$0	\$60	NA	NA
Unemployment Insurance	230	\$0	\$583	\$0	\$0	NA	NA
Student Instructional Support Total		\$719,178	\$709,934	\$768,615	\$780,003	2.05%	1.48%
Student Academic Achievement							
Certified Salaries	110	\$2,576,331	\$2,484,538	\$2,541,578	\$2,530,412	-0.45%	-0.44%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$395,831	\$167,692	\$418,932	\$358,457	-2.45%	-14.44%
Group Health Insurance	222	\$272,622	\$145,612	\$258,799	\$315,155	3.69%	21.78%
Teacher Retirement Fund, After 7-1-95	216	\$209,465	\$212,441	\$225,947	\$217,211	0.91%	-3.87%
Social Security Certified	212	\$185,696	\$179,974	\$183,497	\$177,129	-1.17%	-3.47%
Non - Certified Salaries	120	\$156,330	\$107,583	\$116,345	\$131,160	-4.29%	12.73%
Textbooks	630	\$79,192	\$138,196	\$62,400	\$52,224	-9.89%	-16.31%
Licensed Employees	135	\$53,915	\$64,178	\$54,206	\$48,333	-2.70%	-10.83%
Transfer Tuition to Other School Corps Within State	561	\$75,748	\$54,933	\$63,798	\$41,837	-13.79%	-34.42%
Other Employee Benefits	241 - 290	\$43,001	\$44,178	\$43,927	\$41,761	-0.73%	-4.93%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telephone	531	\$6,107	\$24,503	\$26,404	\$20,633	35.58%	-21.85%
Instructional Programs Improvement Services	312	\$305	\$27,459	\$19,505	\$20,417	186.16%	4.68%
Library Books	640	\$19,050	\$11,914	\$11,746	\$15,827	-4.53%	34.74%
Public Employees Retirement Fund	214	\$13,689	\$11,422	\$12,134	\$14,810	1.99%	22.05%
Social Security Noncertified	211	\$15,272	\$12,203	\$12,527	\$12,825	-4.27%	2.38%
Teacher Retirement Fund, Prior to 7-1-95	215	\$18,316	\$16,012	\$12,697	\$11,959	-10.11%	-5.81%
Operational Supplies	611	\$15,480	\$10,741	\$10,534	\$11,535	-7.09%	9.50%
Instruction Services	311	\$0	\$0	\$0	\$7,631	NA	NA
Equipment	730	\$7,697	\$35	\$5,602	\$5,788	-6.88%	3.32%
Repairs and Maintenance Services	430	\$1,908	\$1,396	\$450	\$4,523	24.08%	904.74%
Periodicals	650	\$5,084	\$2,524	\$640	\$3,733	-7.43%	483.36%
Dues and Fees	810	\$0	\$4,655	\$1,396	\$3,463	NA	148.12%
Other Professional and Technical Services	319	\$13,660	\$6,970	\$4,397	\$2,123	-37.21%	-51.72%
Other Supplies and Materials	615, 660 - 689	\$1,797	\$2,320	\$1,947	\$2,053	3.38%	5.45%
Stipends	131	\$14,563	\$25,728	\$14,198	\$1,965	-39.39%	-86.16%
Workers Compensation Insurance	225	\$21,371	\$15,623	\$0	\$950	-54.08%	NA
Travel	580	\$191	\$384	\$545	\$597	32.98%	9.60%
Staff Services	314	\$1,350	\$0	\$0	\$0	-100.00%	NA
Other Communication Services	533 - 539	\$17,587	\$1,979	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$4,221,556	\$3,775,195	\$4,104,150	\$4,054,512	-1.00%	-1.21%
Overhead and Operational							
Non - Certified Salaries	120	\$667,399	\$660,532	\$685,899	\$670,114	0.10%	-2.30%
Food Purchases	614	\$196,052	\$189,636	\$186,737	\$192,207	-0.49%	2.93%
Vehicles	731	\$170,207	\$170,207	\$251,484	\$150,033	-3.10%	-40.34%
Group Health Insurance	222	\$117,125	\$88,883	\$136,095	\$145,397	5.55%	6.83%
Other Public or Private Utility Services	419	\$177,041	\$163,983	\$163,840	\$141,490	-5.45%	-13.64%
Operational Supplies	611	\$114,255	\$150,156	\$123,844	\$133,255	3.92%	7.60%
Certified Salaries	110	\$170,175	\$153,720	\$143,218	\$129,144	-6.66%	-9.83%
Computer Hardware	741	\$284,737	\$169,568	\$174,603	\$122,267	-19.05%	-29.97%
Equipment	730	\$12,320	\$37,233	\$31,629	\$90,602	64.68%	186.45%
Insurance	520	\$43,891	\$51,251	\$74,457	\$74,324	14.07%	-0.18%
Public Employees Retirement Fund	214	\$55,658	\$66,432	\$73,689	\$72,379	6.79%	-1.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$55,581	\$58,734	\$53,993	\$65,341	4.13%	21.02%
Social Security Noncertified	211	\$49,801	\$49,641	\$51,264	\$51,813	1.00%	1.07%
Gasoline and Lubricants	613	\$82,688	\$84,248	\$61,946	\$48,250	-12.60%	-22.11%
Water and Sewage	411	\$29,798	\$36,458	\$32,641	\$38,209	6.41%	17.06%
Other Supplies and Materials	615, 660 - 689	\$21,865	\$15,381	\$19,170	\$37,620	14.53%	96.24%
Heating and Cooling for Buildings - Electricity	621	\$1,891	\$27,044	\$30,263	\$34,430	106.58%	13.77%
Telephone	531	\$28,478	\$21,890	\$26,721	\$33,930	4.48%	26.98%
Teacher Retirement Fund, After 7-1-95	216	\$14,747	\$15,192	\$16,662	\$17,662	4.61%	6.00%
Licensed Employees	135	\$2,658	\$3,659	\$2,988	\$16,646	58.20%	457.08%
Dues and Fees	810	\$10,233	\$10,424	\$8,661	\$13,267	6.71%	53.19%
Social Security Certified	212	\$12,761	\$11,603	\$11,749	\$13,023	0.51%	10.84%
Overtime Salaries	140	\$2,347	\$3,785	\$3,837	\$10,494	45.41%	173.46%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Postage and Postage Machine Rental	532	\$7,393	\$7,746	\$7,156	\$9,656	6.90%	34.94%
Removal of Refuse and Garbage	412	\$8,593	\$8,260	\$8,085	\$8,185	-1.21%	1.24%
Other Communication Services	533 - 539	\$3,780	\$2,785	\$4,768	\$6,907	16.26%	44.87%
Data Processing Services	316	\$2,776	\$2,714	\$5,225	\$5,725	19.84%	9.57%
Travel	580	\$9,258	\$6,641	\$5,863	\$5,333	-12.88%	-9.04%
Workers Compensation Insurance	225	\$9,500	\$10,330	\$4,301	\$5,100	-14.40%	18.56%
Stipends	131	\$0	\$10,923	\$3,076	\$5,095	NA	65.65%
Other Employee Benefits	241 - 290	\$10,609	\$4,046	\$4,758	\$4,697	-18.43%	-1.28%
Board of Education Services	318	\$4,696	\$5,245	\$7,410	\$4,472	-1.21%	-39.64%
Nonlicensed Employees	136	\$2,855	\$2,922	\$3,994	\$4,176	9.98%	4.56%
Printing and Binding	550	\$5,521	\$9,318	\$5,819	\$3,160	-13.02%	-45.69%
Heating and Cooling for Buildings - Gas	622	\$0	\$3,221	\$4,102	\$2,927	NA	-28.64%
Bank Service Charges	871	\$2,671	\$2,780	\$3,063	\$2,738	0.62%	-10.61%
Improvements Other Than Buildings	715	\$35	\$0	\$0	\$2,000	175.30%	NA
Tires and Repairs	612	\$2,849	\$4,524	\$7,281	\$1,885	-9.81%	-74.11%
Pre-2008 Object Code - Temporary Salaries	130	\$1,801	\$1,621	\$1,970	\$1,637	-2.35%	-16.87%
Advertising	540	\$1,524	\$1,823	\$2,052	\$1,390	-2.28%	-32.29%
Entertainment	240	\$3,492	\$1,424	\$2,001	\$1,288	-22.07%	-35.64%
Other Purchased Services	593	\$1,333	\$1,913	\$1,205	\$1,159	-3.45%	-3.86%
Instruction Services	311	\$0	\$0	\$0	\$700	NA	NA
Light and Power - Other Than Heating and Cooling	625	\$731	\$981	\$1,149	\$695	-1.25%	-39.50%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Professional Development	748	\$0	\$500	\$0	\$0	NA	NA
Overhead and Operational Total		\$2,411,123	\$2,339,377	\$2,458,668	\$2,390,823	-0.21%	-2.76%
Non Operational							
Buildings	720	\$599,000	\$598,000	\$602,000	\$719,835	4.70%	19.57%
Construction Services	450	\$0	\$51,986	\$1,029,222	\$353,557	NA	-65.65%
Improvements Other Than Buildings	715	\$143,126	\$70,101	\$125,519	\$118,978	-4.51%	-5.21%
Rentals	440	\$80,046	\$59,776	\$89,103	\$98,682	5.37%	10.75%
Non - Certified Salaries	120	\$58,741	\$56,387	\$50,417	\$57,474	-0.54%	14.00%
Textbooks	630	\$8,945	\$18,359	\$21,378	\$21,378	24.34%	0.00%
Equipment	730	\$18,118	\$10,369	\$19,332	\$8,301	-17.73%	-57.06%
Social Security Noncertified	211	\$4,495	\$4,314	\$3,929	\$4,397	-0.55%	11.91%
Pupil Services	313	\$0	\$0	\$0	\$2,457	NA	NA
Repairs and Maintenance Services	430	\$9,312	\$3,382	\$0	\$0	-100.00%	NA
Professional Development	748	\$5,000	\$5,000	\$5,000	\$0	-100.00%	-100.00%
Operational Supplies	611	\$25	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$234	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$927,043	\$877,673	\$1,945,900	\$1,385,058	10.56%	-28.82%
Grand Total		\$8,278,900	\$7,702,178	\$9,277,333	\$8,610,395	0.99%	-7.19%